

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No. 2:02-cv-3698 (WHY)
)	
ROBERT L. GAVETT)	
)	
Defendant.)	

**UNITED STATES' MOTION FOR SUMMARY JUDGMENT AND
FOR ENTRY OF DEFAULT UNDER FED.R.CIV.P. 37**

Under Fed.R.Civ.P. 56, plaintiff, the United States moves this Court for summary judgment in favor of the United States on Count I, and for entry of default under Fed.R.Civ.P. 37 on Counts II and III. As grounds for this motion, the United States submits that there are no material facts in dispute, that the United States is entitled to judgment as a matter of law to reduce the tax assessment to judgment; and that the United States is entitled to entry of default under Fed.R.Civ.P. 37 because defendant failed to appear for two properly-noticed depositions in defiance of this Court's order.

The specific relief sought by this motion is an order granting summary judgment in favor of the United States and against defendant on Count I, to reduce assessments to judgement, and an order directing the Clerk to entry default against defendant on Count II, to adjudge that Christian Management Company is a nominee/alter ego of defendant, and Count III, to foreclose the federal tax lien against property held in the name of the nominee/alter ego. A memorandum in support of the motion, a proposed order, and the declaration of Pat S. Genis with exhibits, are attached.

DATED: July 13, 2004.

Respectfully submitted,

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